

**871—22.8 (96) Subject employers.**

**22.8(1)** Requesting determination of status. Whenever an employing unit is in doubt as to whether or not an individual is an employee, or is engaged in employment subject to the Act, the employing unit shall submit a statement of all relevant facts to the department for a determination as to the status under the Act of such individual or employment on Form 68-0192, Questionnaire for Determining Status of Workers, information for use in obtaining a ruling from the department as to whether or not a worker is an employee for the purposes of the Act.

**22.8(2)** Notification of status. The department shall maintain a separate account for each employer and shall notify the employer by mailing a Form 65-5308, Notice of Employer Status and Liability, to the last-known address. This notice will advise the employer of:

*a.* The effective subjectivity date.  
*b.* The date of the determination (last day of quarter in which subjectivity occurred). See rule 22.5(96).

- c.* The assigned industry code.
- d.* The section of the law under which the employer was found liable.
- e.* The federal identification number (if available).
- f.* The workforce development unemployment insurance account number.
- g.* The contribution rate for that year and preceding four years, if applicable.
- h.* Whether the account was established new, reestablished or placed on an inactive status.

**22.8(3)** For the specific procedure and requirements for perfecting an appeal of an employer liability determination see rules 871—23.52(96) to 23.56(96).

This rule is intended to implement Iowa Code section 96.7(4).